

2.2.6 Separately compare and describe total remuneration, as a percentage of net income stated in the Company only financial reports or individual financial reports, as paid by the Company and by each other company included in the consolidated financial statements during the past 2 fiscal years to directors, supervisors, president, and assistant presidents, and analyze and describe remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure :

Title \ year	2023		2024	
	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements
Director	(2.56%)	(2.56%)	117.67%	117.67%
Supervisor	(0.52%)	(0.52%)	23.81%	23.81%
President and Vice President	(8.01%)	(8.01%)	323.99%	323.99%

Note : The remuneration or salary of the directors, supervisors and (deputy) President is based on the distribution and salary system standard of the company's articles of association. The salary structure includes the salary, job allowance, transportation allowance, performance bonus, etc., and is based on the company's annual profitability , With reference to the difference in their position, seniority and work performance, and give unequal year-end bonuses.

## 2.3 Implementation of Corporate Governance

### 2.3.1 Operations of the Board of Directors

#### 2.3.1.1 Attendance of Directors at Board Meetings

A total of 5 (A) meetings in 2024 of the Board of Directors were held in the previous period. The attendance of director were as follows :

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate(%) (B/A)	Remarks
Chairman	YEH, SOU-TSUN (Note2)	5	0	100%	None
Director	SU, PAI-HUANG	5	0	100%	
Director	SU, CING-YUAN Representative of YI SHENG INVESTMENT CO., Ltd.	5	0	100%	
Director	YEH, TSUNG-HAO	5	0	100%	
Director	SU, EN-PING Representative of LAURE INTELLECT CORP.	5	0	100%	
Director	HUNG, JUI-TING	3	0	60%	
Director	LIANG, LONG-SHIANG(Note1)	3	0	100%	
Independent director	OU, YU-LUN	5	0	100%	
Independent director	LIN, KO-WU	5	0	100%	
Independent director	SUNG, HE-YEH	4	1	80%	

Note1 : Director LIANG, LONG-SHIANG Resigned on June 11, 2024.

Other mentionable items :

- A. If any of the following circumstances occur,, the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the company's response should be specified :
- (1) Matters referred to in Article 14-3 of the Securities and Exchange Act. :  
Click on the company's website : "Inv. Relations\Corporate Governance\Board of Directors\Board Decisions" query.
- (2) Other matters involving objections or expressed reservations by independent directors that were recorded or stated in writing that require a resolution by the board of directors. :  
The independent directors of the company agree with the major proposals of the board of directors, without any objections or reservations.
- B. If there are directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified : None.
- C. TWSE/TPEX-listed companies are required to disclose the evaluation cycle and period, scope of evaluation, evaluation method, and evaluation items of the self (or peer) evaluations conducted by the Board of Directors, and to fill out "Implementation Status of Board Evaluations."

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation items
Execute once a year	January 1, 2024 to December 31 2024	A.Board of Directors B.Individual directors	Internal self-evaluation by the board of directors  Board member self-evaluation	A. Board of Directors 1. Participation in the company's operations 2. Improve the quality of board decisions 3. Board composition and structure 4. Director selection and continuing education 5. Internal control  B. Individual directors 1. Master the company's goals and tasks 2. Awareness of Directors' Responsibilities 3. The degree of participation in the company's operations 4. Internal relationship management and communication 5. Professional and continuing education of directors 6. Internal control

The goals of strengthening the functions of the board of directors in the current and recent years (such as establishing an audit committee, improving information transparency, etc.) and evaluation of implementation status:

C.1.1 The self-evaluation results for the year 2024 were reported to the Board of Directors on January 10, 2025. The overall evaluation results are as follows:

Assess Target	Comprehensive evaluation results
Board of Directors as a whole	83.29%
Individual directors	82.26%

C.1.2 To enhance corporate governance and improve the functionality of the Board of Directors, the Company established the "Board Performance Evaluation Measures" on January 10, 2020. The purpose is to set performance objectives and strengthen the operational efficiency of the Board. In accordance with these measures, regular annual performance evaluations are conducted for the overall Board and individual directors. Since 2020, the results have been reported and disclosed on the Company's website and in the annual report.

C.1.3 •Professional and diverse training programs were arranged for board members, and in 2024, all directors completed the required training hours.

- Through participation in a variety of ESG training courses, each director has gained substantial knowledge that significantly contributes to the promotion of corporate sustainability. This has also effectively supported the Company in aligning with the regulatory authority's progress and meeting various corporate governance evaluation indicators in 2024.

D. The company's Audit Committee disclose the evaluation cycle and period, scope of evaluation, evaluation method, and evaluation items of the self (or peer) evaluations conducted by the Audit Committee, and to fill out "Implementation Status of Audit Committee Evaluations."

Evaluation	Evaluation	Scope of evaluation	Evaluation method	Evaluation items %
An internal assessment is performed every three years.	December 15, 2023 to December 14, 2024	Audit Committee Members: OU, YU-LUN LIN, KO-WU SUNG, HERR-YEH There are a total of 3 members in the Audit Committee.	The internal performance self-assessment of the Audit Committee is conducted using the "Functional Committee Performance Evaluation Self-Assessment Questionnaire" by the General Manager's Office of the company.	1. Participation in the operation of the company (20%) 2. Awareness of the duties of the functional committee (20%) 3. Improvement of quality of decisions made by the functional committee (20%) 4. Makeup of the functional committee and election of its members (20%) 5. Internal control (20%)

D.1 The current and most recent year's goal of strengthening the functions of the Audit Committee and the evaluation of its implementation.

- D.1.1 To implement corporate governance and enhance the functionality of our company's committees, the performance evaluation of functional committees is conducted in accordance with "The criteria for evaluating the performance of functional committees" approved by our board of directors.
- D.1.2 The company's In the internal self-assessment of the Audit Committee's performance for the fiscal year 2024, the evaluation results were reported to the Board of Directors on January 10, 2025. The comprehensive assessment results are as follows:  
The company's for the fiscal year 2024, the "Functional Committee Performance Evaluation Self-Assessment Questionnaire" for the Audit Committee of our company achieved a 100% response rate, with a weighted total score of 93.1 points, the functions and operational efficiency of the company's Audit Committee are performing well.
- D.1.3 The company's Audit Committee will continue to enhance the following aspects of its functions:
- Assist the Board of Directors in fulfilling its oversight and related responsibilities.
  - Domestic and international regulations, significant policies, and industry development trends.

E. The company's Compensation Committee disclose the evaluation cycle and period, scope of evaluation, evaluation method, and evaluation items of the self (or peer) evaluations conducted by the audit committee, and to fill out "Implementation Status of Compensation Committee Evaluations."

Evaluation	Evaluation	Scope of evaluation	Evaluation method	Evaluation items %
An internal assessment is performed every three years.	December 15, 2023 to December 14, 2024	Compensation Committee Members: OU, YU-LUN LIN, KO-WU SUNG, HERR-YEH There are a total of 3 members in the Compensation Committee	The internal self-assessment of the Compensation Committee is conducted using the "Functional Committee Performance Evaluation Self-Assessment Questionnaire" by the Department of Management in the company.	1. Participation in the operation of the company (20%) 2. Awareness of the duties of the functional committee (20%) 3. Improvement of quality of decisions made by the functional committee (20%) 4. Makeup of the functional committee and election of its members (20%) 5. Internal control (20%)

E.1 The current and most recent year's goal of strengthening the functions of the Compensation Committee the evaluation of its implementation.

- E.1.1 To implement corporate governance and enhance the functionality of our company's committees, the performance evaluation of functional committees is conducted in accordance with "The criteria for evaluating the performance of functional committees" approved by our board of directors.
- E.1.2 The company's In the internal self-assessment of the Compensation Committee's performance for the fiscal year 2024, the evaluation results were reported to the Board of Directors on January 10, 2025. The comprehensive assessment results are as follows:  
The company's for the fiscal year 2024, the "Functional Committee Performance Evaluation Self-Assessment Questionnaire" for the Compensation Committee of our company achieved a 100% response rate, with a weighted total score of 92.3 points, the functions and operational efficiency of the company's Audit Committee are performing well.
- E.1.3 The company's Compensation Committee will continue to enhance will continue to emphasize the integration of executive and director compensation policies with operational performance.

2.3.1.2 The board of directors met 5 times in 2024, and the supervisors were present as follows :

Not applicable, the company has set up an audit committee to replace the supervisor on June 24, 2019.

2.3.1.3 Implementation of Board Evaluation :

- In order to implement corporate governance and improve the functions of the company's board of directors, the company has formulated the "board performance evaluation method", which adopts two evaluation methods : "internal evaluation" and "external evaluation". Assessments are performed by an external team of experts.
- The company's board of directors approved the formulation of the "Board of Directors Performance Evaluation Methods" on January 10, 2020, and revised some provisions on November 5, 2021 and January 7, 2022 respectively. The results of the 2024 annual performance evaluation have been reported On January 10, 2025, the board of directors completed the application process and simultaneously placed the performance evaluation content on the company's website.
- The Company's Board of Directors operates in accordance with corporate governance standards, making decisions based on the best interests of the Company. All directors (including independent directors) have given positive evaluations regarding the efficiency and effectiveness of the Board's operations.
- In alignment with government-promoted ESG and sustainable development goals, the Board continues to strengthen green operations by formulating net-zero transition strategies, managing and disclosing greenhouse gas emissions reductions, and obtaining external verification, thereby fulfilling corporate social responsibility.